22. Read Malur Sub-Division Officer's No. 655, dated 9th November 1915, regarding the holding of a *sante* at Kallahalli in the Chintamani Taluk.

Resolution.—Resolved that the opening of the *sante* be recommended to Government for sanction.

23. Read Chikballapur Sub-Division Officer's No. 336, dated 22nd September 1915, recommending the remission of Rs. 10, due from one Channamuddappa, on account of house tax in Jangamkote Union, as the same is irrecoverable.

Resolution.—Resolved that sanction of Government be obtained to write off the amount.

24. The next meeting of the Board was fixed for the 19th February 1916.

P. F. BOWRING,
President,
Kolar District Board.

CHIKBALLAPUR MUNICIPALITY.

Notice dated 22nd December 1915.

Notice is hereby given to the inhabitants of the Municipality of Chikballapur that the Municipal Council desire to impose octroi defined in the Rules appended.

Any inhabitant of the Municipality objecting to the proposed tax may, within one month from the date of this notice, send his objections in writing to the Municipal Council.

Bye-laws framed by the Chikballapur Municipal Council under Section 48, clause *k.* of the Mysore Municipal Regulation.

(1) The octroi limits for the purpose of collecting octroi shall be the Municipal limits.

(2) No articles liable to octroi shall be brought within these limits except by one of the high roads described in the Schedule I hereto annexed or by the Railway.

(3) All persons bringing into or receiving from beyond the octroi limits of the town, any such articles or any conveyance or package containing such articles shall stop such articles, conveyance or package at the ookad to enable the Octroi Officer to inspect the same.

(4) The octroi posts at which such conveyances, packages or goods shall be liable to inspection, shall be the ookads on the high roads described in Schedule No. 1, the Bonded Ware-house and the Town Railway Station including all its gates and Octroi office. And every person bringing dutiable goods within the town shall report the fact at the first of such posts on the route by which it comes. All officers of the Octroi Department not below the rank of manegar are authorised to inspect the contents of any conveyance or package under Section 76 of the Municipal Regulation.

(5) A table (Schedule A appended) showing the octroi leviable shall be open to the inspection of any person at the Municipal Office and copies shall be supplied without any charge to any person requiring the same. Such tables shall also be affixed in a conspicuous place at every post or office at which octroi is levied.

(6) When the goods have been examined at the octroi post, the importer shall forthwith bring the taxable goods to the Octroi office accompanied by a peon.

(7) When goods are brought to the Octroi office they may be unloaded and weighed or counted by the Officer in charge of the Octroi office. Upon ascertainment of the amount of octroi payable on the goods, the importer shall either pay the amount due and receive a permit for the removal of the goods, or shall deposit the same in the Bonded Ware-house. When the duty is paid as above a permit shall be granted by the Officer in charge of the Octroi office for the removal of the goods showing the quantity or weight of the goods, the amount paid in respect thereof and the date of payment. In case the importer wishes to re-export the goods at once, he shall do so only after obtaining a free export pass and subjecting the goods to the escort of an octroi subordinate.

(8) With a view to the appraisement of the value of the goods, when the tax is assessed on value, the importer may be called upon to produce the invoice of the goods for the inspection of the Officer in charge of the Octroi office. Should he fail or refuse to produce the invoice, the value of the goods shall be assessed by the Officer in charge of the Octroi office at current rates and octroi levied accordingly.

(9) With the previous approval of the President in each case, any carrying agent through whom goods are imported on behalf of persons resident within the Municipality or any wholesale importer, may, on depositing as security such amount as may, in each case, be fixed by the President not being less than Rs. 100, be exempted from producing the goods

imported by him or through his agency for inspection at the Octroi office, provided that he makes arrangements satisfactory to the President for the supply to the council of correct and detailed lists of all such goods with the names of consignees in each case. Every such agent shall be responsible to the extent of his deposit for the payment of octroi on all goods which may have left his premises without octroi having been paid. Provided that the President may, at any time, cancel such exemption by giving notice in writing to such agent or importer and return to him the amount of his deposit or such portion thereof as may remain to his credit, or may, in any case, require such agent or importer to produce any such goods for inspection at the Octroi office.

Bonded Warehouse.

(10) The Municipal Council shall provide a Bonded Warehouse for the custody of goods which may be deposited under Bye-law No. 7.

(11) The Bonded Warehouse shall be open for the transaction of business from 7 A.M. to 5 P.M daily, except on Sundays and holidays authorized by the President. Arrangement shall, however, be made, by the Officer in charge of the Octroi office, for dealing with perishable articles such as betel leaves, on such days.

(12) Any importer depositing goods in the Bonded Warehouse shall, unless the Officer in charge of the Octroi office has previously by weighing, counting or appraising, ascertained the amount of octroi payable thereon, give a declaration in the form appended (Schedule II) of the description, weight, quantity and, if necessary, of the value of such goods.

(13) A receipt in the form appended (Schedule No. III) shall be given by the Officer in charge of the Octroi office for all goods deposited in the Bonded Warehouse, and a register of all such goods shall be maintained. It is the duty of a depositor to obtain a receipt for articles deposited by him and the Octroi department is not responsible for any goods left at the premises and not covered by a receipt.

(14) The receipt given by the Octroi department for depositing goods should be returned before taking delivery of the article to which it refers. Otherwise the Officer in charge of the Octroi office may refuse to deliver the article.

(15) If the depositor does not himself take delivery of the articles deposited in the Octroi office, he must endorse on the receipt a request for delivery to the person to whom he wishes it to be made and, if the receipt is not produced the delivery of the goods may, at the discretion of the Officer in charge of the Octroi office, be withheld until the person entitled in his opinion to receive the same has given an indemnity to the satisfaction of the Officer in charge of the Octroi office.

(16) Any person who has deposited goods in the Bonded Warehouse may break bulk or change the packing thereof on application to the Officer in charge of the Warehouse, or may, on paying full duty thereon, import such goods into the town covered by a permit, or may export such goods free covered by an export pass, subject to the escort of an octroi subordinate provided that new packages covered by such pass, shall, if possible, and before they are taken from the Warehouse, be stamped by the Officer in charge so as to show that they are under bond. The export pass shall be in triplicate, the original being retained by the Officer in charge of the Warehouse and the duplicate and triplicate, delivered. For every export pass granted under this rule or Rule 7, a fee of one anna shall be charged.

(17) No goods shall be allowed to leave the Bonded Warehouse until storage fees have been paid thereon under the following rules:—

(i) Goods shall be allowed to remain 24 hours free of charge.

(ii) After that period rates as in the following schedule shall be charged for seven days:—

	A day. Rs. a. p.
Tobacco, raw or manufactured per maund of 24 lbs. or portion thereof	0 0 6
Tobacco sticks per maund of 24 lbs. or portion thereof ...	0 0 3
Piece-goods per bale, bundle or case of 400 lbs. or over or per bale, bundle or case of 6 dozen or over ...	0 0 6
Piece-goods per bale, bundle or case of less than 400 lbs. or per bale, bundle or case of less than 6 dozen ...	0 0 6
Sugar, jaggory for 400 lbs. or fraction of 400 lbs. ...	0 0 6
Betel leaves per 1,000	0 0 3
Green cocoanuts per 100	0 0 3
Dry cocoanuts per maund of 24 lbs.	0 0 3
Kerosene oil tins, per tin	0 0 1
Oil-seeds for 400 lbs. or portion thereof	0 0 3

(iii) Double these rates shall be charged after seven days, provided that the President may, in his discretion, allow a reduction in or exemption from such penal rates.

(iv) The date of admission and removal of goods shall reckon as one day and Sundays and close holidays shall not be taken into account in reckoning the date from which fees under each class shall be payable. When delay is caused by the inability of the Officer in charge of the Warehouse to examine and pass the goods such delay shall not be reckoned.

(18) The President may permit any wholesale dealer to occupy a room in the Bonded Warehouse for the storing of dutiable articles intended for sale to retail dealers in the Municipality and may make such rules regarding the occupation of such rooms as may from time to time, be found necessary.

(19) When goods stored by a wholesale dealer in the Bonded Warehouse under the above rules are issued on payment of duty such allowance may be made on the original weight on account of materials used in the packing or on account of reduction of weight owing to dryage or wastage as may, from time to time, be fixed by the President.

(20) All perishable commodities remaining uncleared or unclaimed after 48 hours shall be sold by public auction to the highest bidder at the Bonded Warehouse. All other goods remaining uncleared or unclaimed for a longer period than six months shall be sold in like manner; provided that before selling such goods, notice of the fact shall be posted for seven days at the Bonded Warehouse and at the Municipal Office and provided that the goods shall be sold earlier when the storage fees are likely to exceed their value.

(21) When any goods are sold under Bye-law No. 20, the sale proceeds shall be credited to the Municipal funds, in payment of duty and storage fees due in respect thereof provided that if the amount realized by the sale exceed the amount so due, the balance shall be kept in deposit for one year and any claims for such balance received during that time shall be duly considered by the President. At the expiry of one year or after all claims received during that period have been duly disposed of, the balance shall be credited to Municipal Funds. No claims shall be admitted after the said period of one year except by special permission of the Council.

(22) The Council shall not be responsible for any damage that may be caused to goods deposited in the Bonded Warehouse, while such goods are being passed into or out of the Warehouse or while they remain therein, unless such damage is proved to have been caused by the wilful neglect of the Warehouse-keeper or other person charged with the safe custody of the goods.

(23) Any person may, with the sanction of the President, be permitted to use any place as a Bonded Warehouse on payment of the cost of such establishment and subject to such conditions as may in each case be fixed by the President.

Refunds.

(24) On all articles on which octroi duty has been paid and which are subsequently exported beyond octroi limits, refunds shall, subject to the following rules, be granted at the rates originally charged at the time of import, provided that no refund shall be granted of any sum less than one rupee.

(25) Any person claiming refund under the above rule shall produce the goods to be exported at the Octroi office together with the original receipt for octroi duty paid thereon and an application for refund prepared in triplicate in such form and showing such particulars as the President may from time to time prescribe.

(26) Any person who has been exempted under Bye-law No. 9 from production of goods at the Octroi office on import shall, subject to the same conditions, be exempted from the production of goods to be exported.

(27) The Officer in charge of the Octroi office on being satisfied as to the identity of the goods produced with those for which receipt has been granted or the validity of the claim, shall endorse the three parts of the application with an export pass, and keeping one part in the office shall deliver the other parts to the applicant.

(28) All goods exported under such pass and also all goods exported under free export pass under Bye-law No. 16 shall be produced by the exporter together with the duplicate pass at the octroi station of exit.

(29) The Octroi subordinate in charge of the station of exit will satisfy himself that the goods produced as being covered by the duplicate pass, correspond with the entries in the pass presented with them.

(30) If the goods are being exported otherwise than by rail and if the consignment appears to be duly covered by the pass, he shall retain the duplicate pass and return the

triplicate pass to the exporter or his agent after due endorsement of the particulars specified in such form as may be prescribed by the President. Otherwise he shall retain both the duplicate and triplicate passes and shall report the circumstances forthwith for the orders of his immediate superior. If the goods are being exported under refund pass, he shall in either case allow the consignment to proceed. If the goods are under a free export pass and do not appear to agree with the particulars given therein, they shall be detained until the orders of his superior are received.

(31) If the goods are for export by rail the octroi subordinate in charge of the station of exit, shall retain the triplicate pass pending production of the railway receipt for the goods covered by the pass. Upon production of the railway receipt, if after due enquiry the said Octroi subordinate is satisfied that the goods produced are covered by the pass and also by the railway receipt in question, he will then endorse on the duplicate and triplicate passes respectively the number and date of the railway receipt and will return the triplicate copy to the person in charge of the goods but he will retain the duplicate pass subjected to disposal in the prescribed course of business.

(32) In all cases in which refund is claimed the triplicate pass duly endorsed as provided by bye-laws Nos. 30 and 31 respectively must be produced at the Octroi office by the person seeking the refund and if, after due check, the officer in charge of the Octroi office is satisfied that a refund of octroi covered by such pass is duly payable, he shall, if the amount so payable does not exceed Rs. 2, forthwith pay the same to the person presenting the triplicate pass. If the amount to be refunded exceeds Rs. 2 or if the officer in charge of the Octroi office sees any cause to refuse payment of any sum claimed, the claim shall be forwarded for the orders of the President.

Smuggling.

(33) The President, Town Municipal Council, Chikballapur is empowered to award to any person who gives information leading to the detection of the offence of smuggling goods liable to octroi duty, a reward of one-half of the fine recovered and in special cases the full amount of fine and in cases in which conviction is not secured but duty is recovered, half the amount of such duty and in special cases the full amount thereof at the discretion of the President.

General.

(34) Importers of dutiable articles shall, if called upon by a requisition in writing signed by the President or Vice-President, within three months of such import, account for the articles received by them by producing either a permit obtained in token of payment of octroi duty or an export pass in proof of having exported the whole or part of the articles so received or otherwise. Any breach of this bye-law will render the importer liable to punishment with a fine extending to ten times the value of octroi on such goods or to Rs. 25, whichever may be less and to payment of octroi duty on the article unaccounted for.

(35) Any person importing or exporting dutiable articles who infringes bye-laws Nso. 3, 4, 6, 7, 12 and 28 shall be liable to a fine not exceeding Rs. 50.

SCHEDULE I.

Serial No.	Name of route	Name of Ookad or Octroi post
1	Bangalore-Bellary road (Northern side)	Vapasandra Ookad near Rangaswami temple.
2	Do do (Southern side)	Ookad near Basappa chattram.
3	Mulbagal-Goribidnur road (Western side)	Ookad near Maralusiddappa temple.
4	Nandi road	Ookad near Kandavarpet gate.
5	Mulbagal-Goribidnur road (Eastern side)	Ookad near Chinnappa chattram.

SCHEDULE II.

See bye-law No. 12.

To——The Officer in charge of the Octroi office.....Town.

Please receive the undermentioned goods and deposit them in the Warehouse.

Name of depositor	Description of articles deposited	Number of packages or bales, etc.	Distinguishing marks, if any	Weights		Quantity	Value	Remarks
				Maunds	Seers			
							Rs. a. p	

I do hereby certify that I have satisfied myself that the entries as made by me above are correct and that I am fully aware of the provisions of the bye-laws Nos. 13 to 17, 19, 20, and 21 relating to the deposit.

Witness..... Signature of depositor.....

Signature..... Address.....

Address..... Date.....

SCHEDULE No. III.

See bye-law No. 13.

Octroi office.....Town.

Received for deposit the undermentioned goods from.....

Receipt No.	Consignment		Goods deposit Note No.	Names of articles	Description	Number of articles	Remarks
	No.	Date					

Octroi Manegar.....

.....Town.

Date.....

SCHEDULE A.

Serial No.	Name of tax	Class of property liable	Amount for which or rate at which classes liable				Exemptions	Time at which taxes payable
			Quantity	Rate Rs.	a.	p.		
I	Octroi ...	The articles mentioned in the next column when imported into Municipal limits.	(i) Cocoanuts, fresh 100 ..	0	8	4	The following articles brought in the specified quantities for *bona fide* house purposes shall be exempted from the levy of octroi.	Time of import of goods into Municipal limits.
			(ii) Do dry maund of 40 seers	0	8	0		
			(iii) Betel leaves 100 ...	0	0	2	100 betel leaves.	
			(iv) Oils per maund ...	0	2	0	2½ seers of oil.	
			(v) Oil-seeds per kundi ...	0	4	0		
			(vi) *a*. Skin of sheep each ...	0	0	3		
			b. Do of cattle ...	0	1	0		
			c. Do of calves and goats	0	0	6		
			(vii) *a*. Tobacco per maund ...	0	8	0		
			b. Cut tobacco box 1 lb.	0	1	0		
			c. Cigarettes per box of 500	0	2	0		
			d. Cigars per box of 100.	0	1	0		
			e. Tobacco stalks per maund (ಕಡ್ಡಿ ಪುಡಿ ಪೈಪಿ)	0	1	0		
			(viii) *a*. Sheep and goat each	0	0	6		
			b. Each head of cattle collected	0	0	3		
			(ix) Clothes valued at Rs. 100	2	0	0		
			Brown sugar known as mugadum per maund	0	0	2	5 seers.	
			Jaggery per maund ...	0	0	2	Do	
			White sugar ...	0	0	4	2 seers.	

M. G. KRISHNASWAMI RAO,
Sub-Division Officer.